

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW HAMPSHIRE

In re Tyco International, Ltd.
Multidistrict Litigation

Case No. 02-md-1335-B
ERISA Actions

O R D E R

The Special Master has issued a detailed and carefully reasoned Report and Recommendation addressing all of the pertinent issues raised by the pending fee dispute. After reviewing both the Special Master's report and the responsive memoranda submitted by the parties, I considered the matter *de novo* and have decided to adopt the Report and Recommendation in its entirety.

Co-lead counsel made a good faith effort to allocate fees in the manner contemplated by my fee award. Although I have not endorsed every decision that co-lead counsel made in resolving the difficult allocation issues presented by this unusually complex case, there is no reason why counsel should be required to absorb all of the Special Master's fees and costs. Accordingly, co-lead counsel shall be liable for 50% of the

Special Master's fees and costs and the other 50% of said fees and costs shall be borne by the firms that challenged co-lead counsel's initial allocation of fees. The Special Master's fees and costs that are to be paid by the firms challenging co-lead counsel's allocation decision shall be allocated among the firms in proportion to the fees and costs that they are entitled to recover pursuant to the Report and Recommendation. Because co-lead counsel paid all of the Special Master's fees and costs in the first instance subject to reallocation pursuant to further order of the court, they may deduct the Special Master's fees and costs to be paid by the firms challenging the initial allocation decision from the payments that must otherwise be paid to the firms pursuant to the Report and Recommendation.

The court thanks the Special Master for a job well done.

SO ORDERED.

/s/Paul Barbadoro_____
Paul Barbadoro
United States District Judge

May 2, 2011

cc: Counsel of Record
Wilbur A. Glahn, III, Special Master